REMARKS

Claims 17-20, 23-24, 31 and 35 are currently pending in the present application. Claims 17, 23, and 31 are independent.

Claims 23 and 31 have been amended merely to correct an obvious typographical error in order to place the claims in better form for Appeal. No claims have been added or cancelled by this Amendment after Final Rejection. No new matter is involved with any claim amendment.

Claim Amendments

Independent claims 23 and 31 have been amended to recite "… progressively stamping [the/said] flange portion to (a) initially bend, by stamping, the flange portion ***at*** an angle…", instead of "…***of*** an angle…."

Entry of this Amendment after Final Rejection is requested to place the claims in better form for Appeal.

Date: August 29, 2007

Respectfully submitted,

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